



TOBBMUN^{'26}

TURKIYE ODALAR VE BORSALAR BIRLIGI SCIENCE HIGH SCHOOL
MODEL UNITED NATIONS CONFERENCE

ECOSOC

UNDER SECRETARY GENERAL:

BARAN İNCE

ACADEMIC ASSISTANT:

SACIT EREN TUNCER



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1)Letter From Secretariat

Honourable participants of TOBBMUN'26,

As the Secretaries-General of TOBBMUN'26, taking place from January 17th to January 20th, we would like to extend our warmest welcome to all participants of this prestigious conference.

With its first official edition, and this years first conference in Antalya, of TOBBMUN, we are proudly bringing together enthusiastic and passionate individuals eager to experience, witness the best instance of diplomacy, collaboration, and intellectual exchange at its finest. As the years and institutions first conference in Antalya, we are confident that we will not only achieve but we will even surpass our motto.

Throughout the path we took in the MUN circuit, we have worked hard and tirelessly to build this conference upon the foundation of experience, dedication, and innovation. With the knowledge and expertise we have gained, we want to shed light on your experience as well and help you feel the same joy we did while creating and attending such committees.

With a blend of experienced and new generation of academic members, we strongly believe that TOBBMUN'26 will provide an unparalleled MUN experience for all of its participants.

The seasoned members of our academic team contribute their deep knowledge and insight, while the newer members bring forward creativity and fresh perspectives.

We hope and believe that this conference will grant all participants a platform and an opportunity for all attendees to develop and acquire skills, learn how the dynamics of different specialized committees work, and engage in a constructive way. By organizing TOBBMUN'26, we are not only trying to create something remarkable but also to inspire and contribute to the growth of new members and delegates within the MUN community.

To achieve this, we have brought an academic team of unparalleled intellect and proven capability, supported by an organization team marked by its commitment and strength. When you attend TOBBMUN'26, you will start your MUN year at the very peak of excellence and in the rest of the year, you will continue striving to reach even higher summits.

Welcome to TOBBMUN'26,

With our warmest regards,

Secretaries – Generals of TOBBMUN'26,

Kuzey Karlık & Mustafa Aslan.

2)Letter From Under-Secretary General

Esteemed Delegates,

First of all I would like to start with my special thanks, starting with the Secretariat team whose Mustafa and Kuzey for inviting me to this prestigious conference to make our committee ECOSOC, than I want to thank my dear Academic Assistant Sacit for accepting my invitation for his academic position in our committee and for helping me before the conference,

Continuing with our committee, we chose ECOSOC and our agenda item specifically and you might ask why, because our main goals while making this committee are raising awareness upon the topic which is important a lot and make you fall in love with MUNs, our committee and agenda item is the best solution for these goals, but for reaching those goals you guys have to work hard as we did before, we worked hard while writing our detailed study guide and we expect from you to read the study guide with full focus because our guide is addresses most of the general information that you are going to see in the committee and you shouldn't miss any of it, even though our guide is detailed a lot we want delegates to make their own researches too because while researching you will regard your researches upon your country's

delegation and learn things that you can't see in the study guide because of your country's policies, especially possible solutions part is not mentioned in the guide because of many reasons so you need to keep that in mind,

If you have any questions feel free to contact me at any time via my phone number or e-mail which is given below, see you in the conference, take care.

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3)Letter From Academic Assistant

Distinguished participants of this committee,

As you all are familiar with, I am Sacit Eren TUNCER and I would like to honorably welcome you all to the "United Nations Economic and Social Council (ECOSOC)". In our committee I will be serving as your Academic Assistant during the long awaited days of this prestigious conference.

First and foremost I would like to deliver my special gratitudes to our Secretariat Team, Kuzey and Mustafa for assembling this sublime conference. Afterwards I want to give a huge shoutout to my dear Under Secretary General Baran for his excellent work in order to make our committee happen.

Regarding our committee; We as your Academic Team Members, want you to raise awareness about our contents and committee because this issue that we addressed is an enormous thing that nowadays affects many population of the world so as a delegates of your countries you have to find innovative solutions in order to overcome severe consequences of the specific problems that we emphasized on our detailed and long study guide. As your Academic Assistant I am fully encouraging you to pay your attention to this study guide and have an elaborated research upon our committee.

I frankly wish this committee will be an unforgettable and productive experience that contributes to your career and skills.

If you have any kind of questions prior to the conference, do not hesitate to contact me. You can reach me through my e-mail, erentcr999@gmail.com

**Sincerely,
Sacit Eren TUNCER**

4) Introduction to the Committee

The Economic and Social Council (ECOSOC)

Established in 1945 by the UN Charter as one of the six principal organs of the United Nations, recognizes that global socio-economic inequalities constitute a fundamental challenge to human dignity, peace, and sustainable development. ECOSOC organizes international conferences, prepares draft conventions, and oversees commissions and subsidiary bodies that operate under its authority. Although significant progress has been achieved through the Sustainable Development Goals and the implementation of the 2030 Agenda, billions of people still face hardships in areas such as education, income, healthcare, gender equality, and access to basic resources. These disparities are further aggravated by climate change, technological divides, and uneven economic growth among nations. The Council is the most influential platform for raising debate and innovative thinking among members in order to prevent potential outcomes of major issues.

ECOSOC has been the object of attempts at reform ever since the entry into force of the Charter. There have also been ECOSOC-internal reform efforts directed towards improving its relationship with international financial institutions and other governmental organizations, improving its working methods, expanding the scope of its application, and establishing new subsidiary bodies to focus on emerging issues, especially in developing countries. Agreement on a comprehensive ECOSOC reform, to elaborate further on UNGA Resolution 61/16 and ECOSOC Decision 2006/206 regarding the adaptation of its working methods, is still pending. However, the mainstreaming of sustainable development in the work of the UN has given these attempts clearer direction. The Council is coordinating much of the organization's action, including the integration of its economic, social, and environmental dimensions. Crucially, the Council's mandate for this work is supported by the international community of States, through the series of world conferences on sustainability. This institutionalization in turn strengthens the concept of sustainable development, the SDGs, the integration of climate action under the Paris Agreement, and the global priority of moving to a sustainable energy system that will be accessible to all. The Council provides the machinery that underpins the strategic nature of sustainable development, with goals to be achieved within a timeframe, the integration of social, economic, and environmental concerns, and the combination of bottom-up individual State action coupled with top-down review towards the collective objective.

4.1) Mandate and Functions of ECOSOC

The Economic and Social Council may make or initiate studies and reports with respect to international economic, social, cultural, educational, health, and related matters and may make recommendations with respect to any such matters to the General Assembly to the Members of the United Nations, and to the specialized agencies concerned.

It may make recommendations for the purpose of promoting respect for, and observance of, human rights and fundamental freedoms for all.

It may prepare draft conventions for submission to the General Assembly, with respect to matters falling within its competence.

It may call, in accordance with the rules prescribed by the United Nations, international conferences on matters falling within its competence.

4.2) Powers and Limitations of ECOSOC

There are certain limits on the work of ECOSOC. ECOSOC is bound by Art. 2 (7) of the Charter, barring it from intervening in matters essentially within the domestic jurisdiction of States. Given the broad definition of the functions of ECOSOC by Art. 61 (1), (2), the Council can concern itself with matters that might otherwise be considered domestic jurisdiction, including taxation. ECOSOC is not limited to the international aspects of economic and social questions. Rather it may concern itself with the conditions prevalent in individual States, provided that the primary responsibility of each State for its economic and social policies is safeguarded. ECOSOC needs the permission of a member to make or initiate field studies or surveys in the member's territory. As a principal organ of the UN, ECOSOC autonomously executes its responsibilities and interprets its competences and powers. However, the UNGA, as the organ representing the full UN membership, has undertaken continuous efforts to reform and coordinate the work of ECOSOC with the other organs to ensure an organization-wide integrated approach to sustainable development. In particular, the UNGA has established an Ad Hoc Working Group on the Integrated and Coordinated Implementation of and Follow-up to the Outcomes of the Major United Nations Conferences and Summits in the Economic and Social Fields, which also concerns ECOSOC. Pursuant to Art. 13 (1) (a), the UNGA also has the function, power, and responsibility to progressively develop international law on the matters set forth in Chapters IX and X of the Charter. In respect to the preparation of draft conventions, their relationship can be regarded as one of coordination and cooperation, with ECOSOC increasingly being assigned the role of following up the implementation of major UN-sponsored multilateral conventions on social and economic matters.

4.3) Relationship with Other UN Bodies

A principal function and power of ECOSOC is to coordinate the work of 14 specialized agencies of the UN, ten functional commissions, and five regional commissions. The UNGA

receives reports through ECOSOC from the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations High Commissioner for Refugees (Refugees, United Nations High Commissioner for [UNHCR]), and the United Nations Children's Fund ('UNICEF'). By virtue of Arts 57 and 63, the Council can coordinate the work of specialized agencies based on international agreements (treaties). There is also the possibility that the Council may affect a relationship with inter-governmental organizations other than the specialized agencies. The power to create subsidiary organs includes the power to elect their members. Under Arts 65 and 66 (1) (3), ECOSOC may perform functions providing assistance to the UNGA and the UNSC. Such assistance can be also rendered to members (Art. 66 (2)), including technical assistance. The Council can make suitable arrangements for consultation with international intergovernmental organizations, and also with national organizations after consultation with the UN member concerned (Art. 72 cl. 2). Pursuant to Art. 71 cl. 1, ECOSOC relates and co-operates with NGOs concerned with matters within its competence. ECOSOC Resolution 1996/31 outlines the requirements necessary for any organization to be granted consultative status by the Council. The aim of the consultative status is to provide the NGOs with access to ECOSOC and its subsidiary bodies, but it also allows interaction of the NGOs with other mechanisms of the UN as well as giving NGOs the opportunity to take part in special events organized by the UNGA. There are three types of consultation status: general, special, and roster. The general consultative status is mainly granted to the large, well-established international NGOs dealing with most activities of the Council and its subsidiary bodies. Special consultative status is given to organizations with competence in particular fields. Roster consultative status is for NGOs that do not attain the merits of either general or special consultative status, but are considered by the Council to make occasional and useful contributions towards the achievement of the objectives of the Council and its subsidiary bodies. Furthermore, there are also powers stipulated in other Chapters of the Charter (Art. 66 (3)). ECOSOC may request advisory opinions of the International Court of Justice on legal questions arising within the scope of its activities (Art. 96 (2)), make reports to the UNGA (Art. 15 (2)), and entrust functions to the Secretary-General (Art. 98). In general terms, ECOSOC is not to duplicate the work of the specialized agencies (cf Art. 57 (1)) and thus operates mostly in those areas for which no agency exists. The specialized agencies with competence in social and economic matters shall be brought into a relationship with the UN (Art. 57) by means of agreements concluded with ECOSOC (Art. 63). Such agreements may specify any functions and powers that ECOSOC holds over the respective agency. Rule 77 of ECOSOC's Rules of Procedure and its relationship agreements with the specialized agencies provide for consultation so as to avoid overlapping activities. ECOSOC subsidiary organs also have the power specified in Art. 62 (3). But the Charter does not contain a prohibition for ECOSOC to undertake activities that are also of direct concern to a specialized agency. ECOSOC has five regional commissions, one for every region that is represented in the Council, in order to ensure equitable geographical representation. The first was the Economic Commission for Europe ('ECE') in 1945, to study the various economic problems affecting the whole of Europe. The second to be formed was the Economic Commission for Latin America ('ECLA'), which would perform similar functions in the Latin American region. There are also the Economic and Social Commission for Asia and the Pacific ('ESCAP'), the Economic Commission for Latin

America and the Caribbean ('ECLAC'), and the Economic and Social Commission for West Asia ('ESCWA').

5)Introduction of the Agenda Item

Addressing Inclusive Sustainable Developments in Global Socio-Economic Inequalities.

5.1)Historical Background of Global Socio-Economic Inequalities

Income can vary dramatically between and within countries. Measures like **GDP per capita**, **average income**, **median income**, and **Gini Index** are important to understand how best to allocate resources to solve global poverty.

To determine where charitable donations might be most effective, it is useful to think about how wealth, income, and poverty are distributed around the world. Measuring these things can be very complicated and still is the subject of ongoing research

Gross domestic product (GDP) per capita

The most widely used measure of global income distribution is GDP per capita. Gross domestic product, or *GDP*, is the total monetary value of all the final goods and services produced within a country in a given year. *GDP per capita* is a country's GDP divided by its population. GDP per capita figures vary significantly across the world.

However, looking at each country's GDP per capita isn't the best way to understand how well a country is doing. Because GDP excludes activities that don't take place in markets, many factors can contribute to a country's GDP without affecting the quality of life of its residents. For example, damages caused by **pollution** aren't captured by GDP if nobody pays a price for them. Conversely, beneficial activities like housework or spending time with family do not get accounted for by GDP.

Income

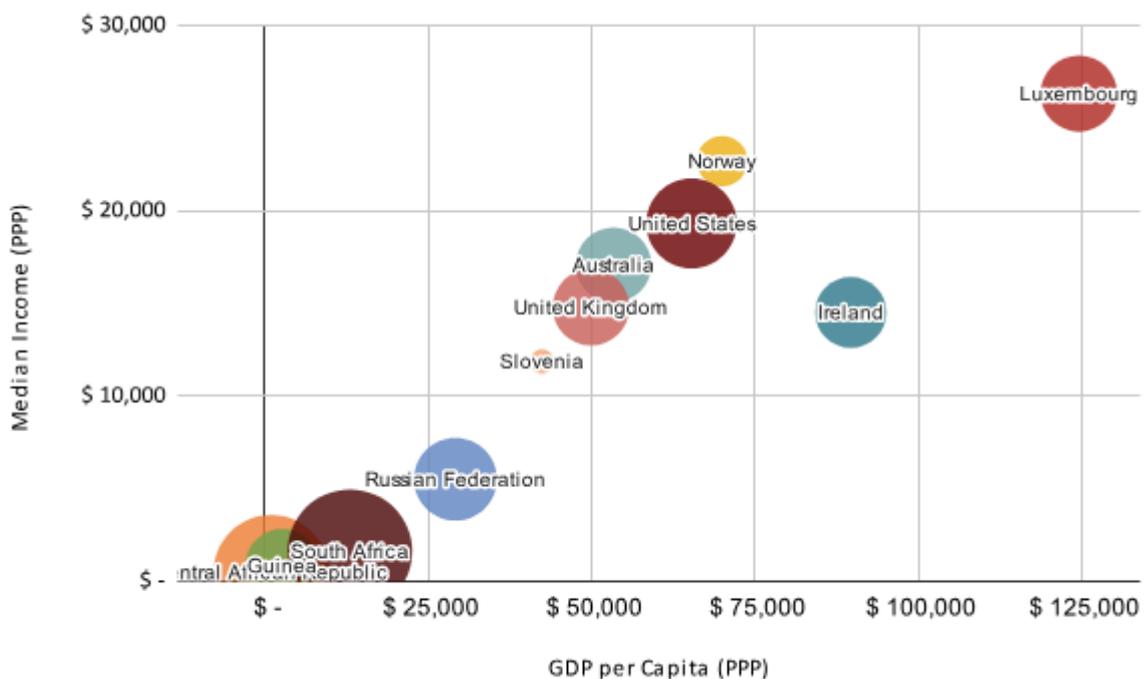
Because a country's GDP doesn't necessarily reflect its citizens' welfare, it is often more useful to look at the actual incomes of people in a country to determine their wealth rather than the total amount of economic activity (GDP). It is simply calculated the total income of a

country's population, countries with large populations would often appear **wealthier than** countries with smaller populations. Just looking at GDP per capita, it might neglect to account for the harmful effects of inequality. Therefore,

It will generally look at the mean income (the total income of people in the country, divided by the population) or the median income (the middle value in the list of everyone's salaries written in sequential order).

For most countries, measures of income tell a very different story than the measure of GDP. One might imagine that the difference between mean income and GDP per capita is small, but these numbers often diverge. For example, the 2018 GDP per capita of the US was about \$63,000, whereas the 2018 mean income was only \$26,988. Because GDP accounts for not just consumption, but investments, net exports, and government spending, these numbers can be quite different. Since it is primarily concerned that people who live in extreme poverty don't have enough for basic necessities, it can be more useful to look at how much money they have to spend on goods and services in a given year.

Figure 2. Median income, GDP per capita, and inequality: Selected countries



GDP per capita (PPP) compared to median income (PPP)

5.2) Definition of Inclusive Sustainable Development

Inclusive Sustainable Development at its most approachable, is like tending a garden where everyone gets a share of the harvest, now and for generations to come. It's a way of living and

building our world that considers not just the environment, but also every single person within it. Think of it as crafting a **FUTURE** where progress doesn't leave anyone behind, where growth lifts all boats, and where the planet remains healthy enough to support all.

It moves beyond just '**being green**'. It's about fairness woven into the very fabric of how it advances. It's about recognizing that environmental health, societal well-being, and economic opportunity are deeply connected.

One can't truly prosper if the others are neglected. It asks us to broaden our view, to see **SUSTAINABILITY** not just as recycling or reducing emissions, but as a holistic approach to life itself.

Consider the choices that are made daily. From the food that is eaten to the clothes that are worn, each decision has ripples that extend outward. **SUSTAINABILITY** encourages us to be mindful of these ripples, to choose paths that lessen harm and amplify good.

INCLUSIVITY then layers onto this, urging us to make these choices in ways that open doors for everyone, especially those often **marginalized** or overlooked. It challenges the status quo where progress often benefits a few at the expense of many, or the environment.

Let's break down some core ideas within this concept:

1. *EQUITY*→ It is not just about equal opportunities but also about equitable outcomes. It acknowledges that different people start from different places and may require different levels of support to reach a common ground. It is about leveling the playing field so everyone has a fair shot at a good life.
2. *ENVIRONMENT*→ This is the bedrock of sustainability. It's about protecting the natural resources → **air, water, land, and biodiversity** → so they continue to support life. It requires us to reduce pollution, conserve resources, and respect ecological limits.
3. *ECONOMY*→ A sustainable economy isn't just about profit; it's about creating prosperity that's broadly shared and environmentally sound. It's about creating jobs that are dignified, industries that are clean, and economic systems that are resilient and just.
4. *SOCIAL WELL-BEING*→ This aspect recognizes that human happiness, health, education, and social cohesion are integral to development. It's about building societies where people feel safe, connected, and have opportunities to learn, grow, and participate fully.

Imagine a community striving for Inclusive Sustainable Development. They might invest in **RENEWABLE ENERGY** sources not just to reduce their carbon footprint, but also to create local jobs in green industries, ensuring that these jobs are accessible to people from all backgrounds. They might design urban spaces with green areas accessible to all residents, promoting both environmental health and social connection.

They might prioritize education and healthcare for marginalized communities, understanding that **SOCIAL EQUITY** strengthens the entire fabric of society.

5.3) Understanding Global Socio-Economic Inequalities

Global inequality is the unequal distribution of resources, opportunities, and power that shape well-being among the 8 billion individuals on our planet. Distinct from inequality within a country or between countries, global inequality is one way of understanding the different lived experiences of our fellow humans, no matter where they live.

Notably, global inequality is worse than inequality within countries. And economic inequality—the unequal distribution of income—is one strikingly visible dimension of global inequalities in well-being.

- In the early 1800s, individuals worldwide had more similar living standards, and differences in wealth and income were closer.
- Global inequality grew substantially after the Industrial Revolution, sparking rapid income growth in Western Europe, the US, Australia, Canada, and New Zealand as compared with incomes in other countries.
- Fast forward to today, the 10 richest men in the world own more than the bottom 3.1 billion people.

Economic inequality often interacts with other kinds of disadvantage that result from power imbalances in society worldwide. For example, the absence of women's voices in decision-making spaces or a caste system that discriminates against sectors of society with lower status reflect cultural, political, and social inequalities that undermine people's well-being.

- Nobel Prize-winning economist Amartya Sen calls the array of things that make up well-being “capabilities.”
- Capabilities are essential “freedoms” that make it possible to live a full and healthy life. They come from having adequate resources and the ability to use those resources with ease and purpose.

In other words: Global inequality stems not just from what people have and don’t have—but what they're able to do with what they have.

5.4) Why Inequality Is a Barrier to Sustainable Development

Inequality is on the rise in many countries worldwide. High and rising inequality is increasingly recognised as a major barrier to sustainable development since it decreases economic growth and social cohesion. Crises such as the Covid-19 pandemic highlight and further exacerbate existing inequalities within and between countries as well as between different population groups. The 2030 Agenda recognises the importance of inequality and includes it as a stand-alone goal (SDG 10), but also mainstreams the topic in other goals. Thirteen of 17 SDGs refer to inequality in one way or another, and reducing inequality is thus a pre-requisite for the success of the 2030 Agenda as whole. Until recently, topics such as inequality or redistribution were not part of the development agenda. Hence, new approaches and strategies are needed.

5.5) Relevance of the Agenda Item to ECOSOC’s Mandate

Inequality has received wide attention as one of the most daunting challenges of our time. While income inequality has been in the spotlight amid staggering examples of economic imbalances, inequalities arise from a wide range of factors in the economic, social and political spheres. The UN 2030 Agenda for Sustainable Development goes beyond a narrow definition of inequality as inequality based on wealth and income, to consider all aspects of inequality as it relates to economic, political and social exclusion. Reducing inequality will thus be a key to achieving the Sustainable Development Goals. In the context of the 2030 Agenda, policy approaches to inequality need to fully recognise its multidimensional nature and deep impact on Sustainable Development. Policy Integration has been identified as an essential tool to advance the 2030 Agenda and achieve balanced outcomes across the three dimensions of sustainable development. This makes policy integration an important tool to address inequalities that are driven by an exclusion from economic opportunities, social services and support as well as natural and environmental resources.

6)Root Causes of Global Socio-Economic Inequalities

6.1)Economic and Political Factors

Economic Factors

A remarkably diverse literature, ancient and modern, ideological and theoretical, has coalesced on the assertion that political violence is a function of economic inequality (Sigelman and Simpson 1977).³ A highly unequal, polarised distribution of resources is thought to produce relative deprivation and in that way being an important source of discontent (Gurr (1970). In that way, a high degree of inequality creates incentives to engage in violent protests, coups or other politically destabilising activities (Festinger 1954; Muller 1985; Lichbach 1989; Schock 1996). Alesina and Perotti (1996: 1214) describe this causal relationship in their seminal work “Income distribution, political instability and investment”:

A large group of impoverished citizens, facing a small and very rich group of well-off individuals is likely to become dissatisfied with the existing socio-economic status quo and demand radical changes, so that mass violence and illegal seizure of power are more likely than, when income distribution is more equitable.

When comparing different paths of causation, Perotti (1996a) found that the mechanism linking inequality to growth that received the strongest result from empirical investigation was that of political instability. Indeed, many empirical studies support this expectation, e.g. Russett 1964, Sigelman and Simpson 1977, Muller 1985, Alesina and Perotti 1996, Temple 1998 and Macculloch 2005. However, this finding has been challenged by several studies, e.g. Mitchell 1968, Weede 1981, Muller and Weede 1990, and Collier and Hoeffler 2004, who find that socio-economic inequality does not affect the level of political instability, or that the relationship is negative. Macculloch (2005) thus concludes that two decades of empirical research and over 3 dozen studies on the relation between inequality and conflict has produced a diverse and contradictory array of findings, and thus that the impact of inequality on conflict is still being debated.

What is striking about the abovementioned studies, are the differences in the measurement of the key variables, socioeconomic inequality and political instability. The following table illustrates this by showing how these variables have been measured:

Study	Inequality measure	Instability variable
Russett 1964	Gini index and relative shares in land holdings	Instability of personnel, internal group violence, internal war, stability of democracy
Mitchell 1968	Owner-operated land as a percent of all land, and the coefficient of variation of the distribution of land-holdings by size	Degree of government control
Sigelman and Simpson 1977	The Gini index (Paukert 1973)	Hibb's measure of political instability
Weede 1981	Top 20 % income share (Paukert 1973, Ahluwalia 1974)	Aimed attacks and deaths from political violence
Muller 1985	Income share of upper quintile	Deaths from domestic political violence (Jodice and Taylor 1983)
Muller and Weede 1990	Average life expectancy	Political violence death rate
Alesina and Perotti 1996	Share of the middle class (Jain 1975)	Index comprising assassinations; deaths; coups d'etat or coup attempts; and authoritarian regime
Temple 1998	Income share of the middle class (Deininger and Squire 1996)	Assassinations; Perotti's sociopolitical instability index (1996)
Collier and Hoeffler 2004	Gini coefficient on income inequality and land inequality (Deininger and Squire 1996)	Civil war
Macculloch 2005	The Gini index (Deininger and Squire 1996); and the 90/10 ratio (Luxembourg Income Study)	Preference for revolt (survey results)

To some extent, this variation is due to the fact that new datasets have been used as data availability and quality has improved over the last decades, but even during the last few years we see that different studies have used different measures and data sources of the key variables.

Political Factors

Political instability is thought to affect economic growth negatively for at least two reasons: First, it disrupts market activities and labour relations, which has a direct adverse effect on productivity (Perotti 1996a; Landa and Kapstein 2001; Fosu 1992). Secondly, political instability reduces growth because it affects investment negatively. This path of causation has been emphasised by several scholars.

Collective violence, attempted or successful revolutions and coups indicate a propensity to

abandon the rule of law and therefore, in principle, a threat to established property rights (Alesina and Perotti 1996). In addition, the probability of the government being overthrown is higher when social unrest is widespread. This makes the course of future economic policy and the protection of property rights more uncertain, something that constitutes a disincentive to invest. As stated by Kuznets (1966: 451), “[...] clearly some minimum of political stability is necessary if members of the economic society are to plan ahead and be assured of a relatively stable relation between their contribution to economic activity and their rewards”. An almost infinite array of studies has confirmed this expectation empirically, and unlike the studies of the effect of socio-economic inequality on political instability, not many studies find that instability has a positive or no effect upon growth.

6.2) Technological and Digital Divides

The pervasive nature of the digital divide continues to underscore significant social inequalities across the globe. Despite advancements in technology and increased efforts to provide universal access, disparities in digital access and literacy remain deeply entrenched, particularly among marginalized groups. This divide manifests not only in the availability of digital devices and internet connectivity but also in the proficiency with which these technologies are utilized. Socio-economic factors such as income, education, and geographic location play pivotal roles in shaping these disparities, creating a landscape where those with fewer resources are left further behind. The digital divide is not a singular issue of connectivity but a multifaceted problem that intersects with various aspects of social inequality, including education, employment, health, and civic participation. The COVID-19 pandemic has magnified these issues, highlighting the critical need for comprehensive strategies to address digital inequality. One of the key conclusions drawn from this study is that digital literacy is as crucial as digital access in bridging the digital divide. Access to technology without the necessary skills to use it effectively does little to mitigate the underlying social inequalities. Digital literacy encompasses the ability to find, evaluate, and use information effectively, and it is essential for navigating the modern digital landscape. Disparities in digital literacy are evident across different socio-economic groups, with lower-income, less educated, and older populations often lacking the skills needed to benefit fully from digital technologies. Therefore, policies and initiatives aimed at reducing the digital divide must prioritize digital literacy programs alongside efforts to improve access. Such programs should be tailored to the specific needs of disadvantaged groups, ensuring that they are equipped with the skills necessary to leverage digital tools for personal and professional development. Furthermore, the digital divide significantly impacts educational and economic opportunities, perpetuating cycles of poverty and exclusion. In education, students from low-income families often attend underfunded schools with limited access to digital resources, leading to poorer educational outcomes and restricted future opportunities. This educational gap translates into the labor market, where digital skills are increasingly essential for securing well-paying jobs. Those without adequate digital proficiency are confined to lower-paying, less stable employment, further exacerbating economic inequalities. Addressing the digital divide in education is critical for breaking these

cycles and promoting social mobility. Educational institutions and policymakers must collaborate to integrate digital skills training into curricula and ensure that all students have equal access to digital resources, regardless of their socio-economic background. The digital divide also extends to healthcare, where access to digital technologies can significantly influence health outcomes. Individuals with higher digital literacy are better equipped to find and understand health information, engage with digital health services, and manage their health conditions. In contrast, those with limited digital access and skills face barriers to accessing essential health information and services, resulting in poorer health outcomes. The pandemic has underscored the importance of digital health literacy, as telehealth and online health information have become crucial components of healthcare delivery. To address this aspect of the digital divide, healthcare providers and policymakers must focus on improving digital health literacy and ensuring that digital health services are accessible to all, particularly to underserved and marginalized communities.

6.3) Climate Vulnerability and Geographic Disadvantages

Addressing the complex layers of inequality associated with climate change requires targeted and delicate policy interventions. This review highlights the urgent need for scholars, policymakers and practitioners to work together to develop strategies that recognise and mitigate the disproportionate impacts of climate change on particular population groups within localised communities.

Our review reveals that much of the empirical literature on climate justice from 2014 to 2024 emphasises global and international inequalities in climate change impacts. The most dominant narrative across the reviewed studies highlights disparities in global emissions contributions, proportional to climate change impacts, between developing and industrialised nations. While a small number of studies examined the impact of global carbon tax policies on addressing such international disparities, more research is required to investigate the practical implications of policy interventions on different population groups within countries and to develop localised fund distribution plans.

Indeed, our review highlights that national, regional and local level studies that consider how climate change may be associated with other social vulnerabilities are less voluminous when compared to research at the global scale. Specifically, there is a need to examine neighbourhood level variations in the capacity to adopt mitigation and adaptation strategies. This assessment is required to ensure that the benefits of transitions to clean energy are experienced by all demographic groups and, most importantly, that policies and practices do not further exacerbate existing inequalities. For example, two of the reviewed studies (Willand et al., 2020, Cotton et al., 2024) suggest that homeownership status significantly influences an individual's capacity to access the benefits of mitigation and adaptation initiatives. Non-owner occupants may have little agency to implement adaptation and mitigation initiatives that require additions to be made to dwelling structures. This in turn places them at risk of higher energy expenditures which exacerbates existing economic disparities. Studies that consider access to adaptation and mitigation for other population

groups, such as immigrants, non-native language speakers or individuals with a physical disability, are absent from the current discourse around climate change justice. Drawing on these findings, we suggest more localised studies within cities and within local neighbourhoods are required to identify vulnerable population groups and co-produce appropriate policies and practices that incorporate the perspectives of group members and stakeholders.

Empirical research is needed to evaluate and support policies that effectively respond to climate change while protecting the rights of all individuals. Future research should specifically focus on three key areas: (1) assessing the effectiveness of current climate adaptation and mitigation policies in addressing social inequalities; (2) investigating participatory governance models that enhance inclusive decision-making; and (3) developing context-specific frameworks for integrating marginalized groups—such as women, low-income individuals, racial and ethnic minorities, and individuals with disabilities—into climate resilience. To achieve these critical points, mixed method approaches such as longitudinal case studies, participatory action research, and quantitative policy effect assessments should be used. For example, comparative studies of community-led adaptation programs in various sociopolitical contexts might shed light on optimal practices for equitable climate governance. These could involve:

- Ethnographic studies to document local knowledge and community-led innovations in climate adaptation, highlighting socio-cultural factors that influence policy success.
- Scenario planning and simulation modelling to evaluate how different governance structures and interventions affect adaptation outcomes in diverse communities.
- Deliberative democracy experiments to test participatory decision-making frameworks and their effectiveness in ensuring the representation of marginalised voices in climate policy discussions.
- Cross-country policy analysis using econometric and statistical techniques to assess how different regulatory frameworks impact climate justice outcomes.
- Comparative case studies of citizen science initiatives to explore how community-driven data collection contributes to climate resilience and local policymaking.
- Social impact assessments and environmental justice mapping to visualise and analyse the spatial distribution of climate vulnerabilities and adaptation benefits among different demographic groups.

Additionally, incorporating existing guidelines—such as the UNFCCC's Gender Action Plan, the IPCC's (2022) recommendations on equity in climate policy, and just transition framework

principles—can also assist in guaranteeing that climate policies are inclusive and effective. Addressing these knowledge gaps is critical for promoting socially fair climate policy and providing equal access to climate adaptation methods and technologies. While the reviewed literature highlights that some important work has already been done, the findings of our review highlight the importance of inclusive decision-making and the formulation of localised initiatives that are targeted to the population. A future research agenda that addresses these key gaps is crucial to fostering socially just responses to climate change and ensuring equitable access to climate change tools and technologies.

7)Effects of Global Inequalities on Sustainable Developments

About the effects of Global Inequalities on different headlines, The examination of the specific inequalities behind these consequences has to be made. Global Inequality refers to the disproportionate distribution of opportunities, resources and power that shapes among countries and individuals across the globe.

7.1)Effects on Economic Sustainability

Global Inequalities negatively affects Economic Sustainability by limiting investments and cooperations, reducing consumer demand, increasing dependence on importation and slowing global growth these are some of the many reasons behind why Economic Sustainability struggles when facing Global Inequalities.

For instance; Many African countries that were historically colonized, like the Democratic Republic of Congo, struggle to build industries because their economies were structured only for exporting raw materials. This adversity forces these countries to depend on importation.

In countries such as Haiti, most people earn very low incomes, which means they cannot buy many goods. This keeps businesses small and limits economic growth and especially in that region this poverty also results in wanna be gangsters and villains.

Countries facing instability like Afghanistan, receive very low foreign investment because companies feel it is too risky to build factories or infrastructure there. This also causes countries to not be well developed and tending to be more fragile in economic stability.

Nations like Somalia or South Sudan rely heavily on international aid for food, healthcare, and education because their governments lack financial resources to provide these services and sometimes the “very relied international aid” is not enough to recover all of the populations requirements and it can evolve into such a big disasters like famine and drought

Also Brain Drain is a very common thing. Skilled doctors and engineers often leave countries like Pakistan or India to work in richer places such as the UK or the US, it reduces the skilled workforce in the current population in these countries.

In Indonesia and Brazil, forests are cut down rapidly for short-term economic gain because poorer communities depend on logging or farming to survive and it also creates environmental problems for the sake of temporary economic gain.

Countries like Venezuela face economic crises that lead to protests, riots, and large numbers of people fleeing the country, which further damages the economy.

Poorer countries often lack funding for research labs or technology development, so they depend on richer countries for medicines, technology, and scientific advancements.

7.2) Effects on Environmental Sustainability

The idea that inequality and inequities drive climate change forms a strong discourse in environmental politics. Reducing inequality is **promoted** as a win–win solution for reducing greenhouse gases. Others view egalitarian processes as a potential **threat** since increasing the consumption possibilities of the bottom rungs of society relative to the top would drive up higher overall emissions. Using the latest available data on greenhouse gas emissions and the adoption of green energy technology measured over three decades, this study finds that a variety of measurements of vertical and horizontal inequality and inequitable access to political resources correlate with **lower** emissions per capita and **greater** adoption of green energy technologies. Inequality works in the opposite way than often thought. Per capita income levels, contrarily, are robustly and consistently associated with **higher** emissions, results that support the view that it is overall wealth (consumption) that drives climate change, not its distribution. Reducing inequality and poverty poses a moral and practical conundrum because levelling up incomes within and between countries, given current levels of technology, will worsen the climate crisis. The basic results hold up to a barrage of robustness tests, such as alternative estimating methods, models, and data, and to formal tests of omitted variables bias. Understanding how emissions might be reduced while addressing questions of equity demands calls for much harder thinking, and potentially fewer slogans, such as “eco-social contracts” and “**new green deals**” that peddle win–win solutions to a ‘wicked problem.’

The results are easily summarized. Using the Gini and several **measures** of equity in terms of equality of access to political resources (health, education and public services), both within

groups and across social groups, such as ethnic groups, the study finds that higher levels of **inequality** lower the emission of climate harming emissions. These results are replicated also in terms of the use of **renewables** in total energy consumption. Higher levels of inequity increase green energy adoption. The basic results are robust to a barrage of estimating methods, alternative models, and alternative samples, and to formal tests of omitted variables bias. Clearly, reducing inequalities and inequities is **intrinsically** valuable, but it doesn't seem to be instrumentally useful for reducing climate change. National and international policies must certainly address issues of fairness, but expecting climate **justice** for all, or avoiding climate collapse, while trying to achieve the noble goals of **poverty reduction** and increasing mass consumption of the current poor, both within and across societies, will require very difficult tradeoffs. The results of this study place some numbers behind the arguments, and they hopefully spur further scrutiny for gaining greater understanding and sharper policy focus for addressing this issue.

Climate change is driven by the accumulation of greenhouse gases, chiefly among them carbon dioxide emitted from **burning** fossil fuel, in the upper atmosphere. This process forms the greenhouse effect when heat radiating towards space becomes trapped in the atmosphere, leading to warming. Much burning of fossil fuel occurs due to economic activity across most (if not all) economic sectors of countries, chiefly among them the consumption of energy, which in turn is at the heart of most human consumption (food, housing, transport, plus other productivity enhancing activity, such as the use of appliances, packaging, and the use of mechanized devices, and from a great deal of leisure activity, such as tourism).

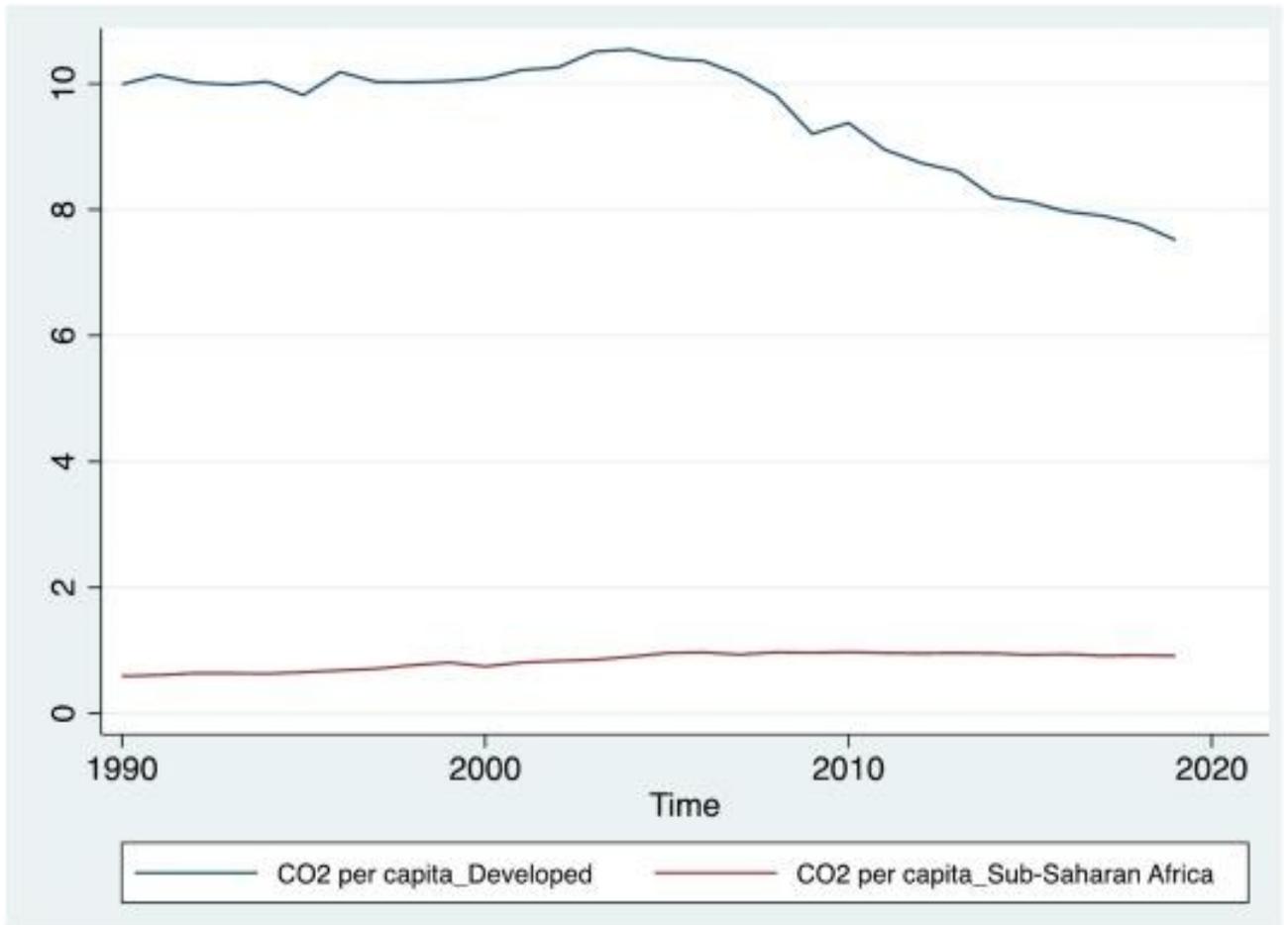
Production of goods and services generate negative externalities, and the true costs of these externalities are hard to measure and hard to assign (who, for example, is responsible for pollution? Producers or the consumers?). Clearly, the answer is both because there is no consumption without production and vice versa, which makes the question of devising policy for reducing emissions extremely complicated, both in terms of the politics of redistribution and economic realities **associated with** markets and technological change. Moreover, people **tend to** discount the future heavily. For example, there is generally little sympathy among current generations for those yet to be born.

Further, since an individual's pollution is so minute that people either "free ride" on others and the yet-to-be-born to bear the costs, necessitating governments to make investments in climate change mitigating outcomes. Since the earth's atmosphere is a "commons," each individual user of it has every incentive to benefit from it and little incentive to safeguard it, leading to the well-known "tragedy of the commons".

Clearly, thus increased income across a society (the level of economic development) should determine the total (per capita) emissions across any society, unless of course a society manages to achieve zero-emissions, a state no one has yet reached. In other words, consumption away from burning fossil fuel is possible given the adoption of cleaner technology that **allows** current levels of consumption with lower climate-harming emissions, if total emissions remain stable while societies begin to adopt cleaner technologies. It is this

adaptation (lowering consumption and changing to cleaner consumption) that is the “**nub of the problem**” since they generate massive distributional struggles within and between countries, making clear, mitigating policy agreements extremely difficult. Indeed, many refer to the interconnected nature of the complex societal and natural factors generating climate change and the contentious nature of the potential solutions as a ‘wicked problem’.

It is by now quite well established that the rich world has contributed to the climate crisis and continues to be, by far, the largest emitters of greenhouse gases compared with the poor world. The poor world’s poor, usually **dependent** on the natural environment for livelihoods, are those bearing all the costs in terms of facing the consequences of climate change, such as extreme weather events, the slow onset of desertification, and sea-level rise. There is some consensus, thus, that climate change harms the poor, but does this really mean that **mal-distribution** of political power reflected in the mal-distribution of income and wealth, drive climate change by increasing production-driven emissions? How relative distributions of income matter relative to absolute levels of income remains a thorny question. Leveling up consumption of the poor requires growth, which drives up consumption and emissions, lifting all boats requires more water. This is true for within country inequality and certainly true for between country inequality due to integration of global markets and increased interdependence. Consider that on average, a citizen of an industrialized democracy generates roughly 8 metric tons of CO₂ per person in 2019, whereas a Sub-Saharan African (including South Africans) generates only 1.5 tons per capita.



As seen in Fig 1, the total emissions gap between the rich and poorer parts of the world are striking. The calculations are very similar to the United Nations Environment Program's (UNEP), which suggests that the top 1 % of the global population emits roughly 10 metric tons, amounting to 17 % of the global total, while the poorest 50 % **emits** 1.6 metric tons, which amounts to 12 % of the global total. Indeed, others show at the individual level of analysis that richer people emit more due to their overall consumption than the poor, and that increases of emissions in the past decade have been highest among the richest. If the poor catch up with the rich (greater equality), the total emissions across the world will increase **exponentially**, not decrease by 45 % as demanded by the scientific community and the Paris Agreement for achieving the 1.5 degrees limit. Clearly, reducing within country and between country inequality poses a massive conundrum, as would reductions in poverty, the **SDG number 1**.

7.3) Effects on Social Sustainability (Education, Healthcare)

The research results prove the importance of the education and healthcare sectors in the context of both reaching sustainable development goals and providing high social security level. The systematized indicators that take into account dynamics of their

boundary values and potential trends of changes may be applied as the criteria to identify possible critical threats or security risks, timely analysis of which helps support stability and security of social development. The performed calculations have demonstrated that 52.8% of the countries are relatively secure in terms of education; 41.5% of them are relatively secure in terms of their healthcare development. As for some specific healthcare indicators, majority of the analysed countries is in the zones of critical or relative danger, demonstrating considerable degree of negative effect of those factors on the level of social and, consequently, economic security. According to the results of integral estimation, the countries belonging to a group with optimally high security level as per their education indicators (Norway, Denmark, Finland, Sweden, Belgium, and New Zealand) consider education both as the basis to provide high level of human development and as the driver for innovative development. The countries with lower positions according to their integral estimates on education (Yemen, Angola, Nigeria, UAE, Qatar, Iraq, and the Philippines etc.) should increase their accessibility level and level of population's provision with quality educational services, which will cause an increase in literacy levels and therefore an opportunity to ensure a high level of income and its equal distribution. As for the integral healthcare estimate, the countries belonging to the dangerous group (Thailand, India, Indonesia, the Philippines, Angola, Nigeria, South Africa, etc.) should focus their attention on providing a much higher level of qualified medical staff and pharmaceutical products, and a better overall accessibility to medical services, which will result in decreased disease incidence rates and increased life expectancy of their population.

8) Global Inequality and the Sustainable Development Goals (SDGs)

8.1) Definition of the Sustainable Development Goals

The **Sustainable Development Goals (SDGs)** are a set of **17 global objectives** adopted by all United Nations Member States in 2015 as part of the **2030 Agenda for Sustainable Development**. They represent a **universal call to action** to tackle the world's most pressing challenges such as poverty, inequality, climate change, environmental degradation, peace, and justice by the year **2030**.

The SDGs are also known as the **Global Goals** because they apply to **every country**, whether rich, middle-income, or developing. This is a major difference from the earlier **Millennium Development Goals (MDGs)**, which were mainly focused on issues in developing countries. The SDGs aim for a **balanced approach** that integrates social, economic, and environmental dimensions of sustainable development.

Each of the 17 goals includes **specific targets** and **indicators** designed to measure progress and guide action on issues like ending poverty and hunger, ensuring quality education and gender equality, providing clean water and energy, promoting decent work, reducing inequalities, protecting ecosystems, and fostering global partnerships.

A central principle of the SDGs is the commitment to “**leave no one behind,**” meaning that efforts must especially focus on the people and communities most at risk of being overlooked or disadvantaged. Achieving these goals requires cooperation among governments, international institutions, businesses, civil society, and individuals around the world.

In summary, the SDGs provide a **shared roadmap toward** a fairer, more prosperous, and more sustainable world by 2030 one where economic progress, social inclusion, and environmental protection go hand in hand.

8.2) Overview of the 2030 Agenda

Preamble

This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom. We recognise that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development. All countries and all stakeholders, acting in collaborative partnership, will implement this plan. We are resolved to free the human race from the tyranny of poverty and want and to heal and secure our planet. We are determined to take the bold and transformative steps which are urgently needed to shift the world onto a sustainable and resilient path. As we embark on this collective journey, we pledge that no one will be left behind. The 17 Sustainable Development Goals and 169 targets which we are announcing today demonstrate the scale and ambition of this new universal Agenda. They seek to build on the Millennium Development Goals and complete what they did not achieve. They seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental.

The Goals and targets will stimulate action over the next fifteen years in areas of critical importance for humanity and the planet:

People

We are determined to end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.

Planet

We are determined to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.

Prosperity

We are determined to ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

Peace

We are determined to foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.

Partnership

We are determined to mobilize the means required to implement this Agenda through a revitalised Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focussed in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

The interlinkages and integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose of the new Agenda is realised. If we realize our ambitions across the full extent of the Agenda, the lives of all will be profoundly improved and our world will be transformed for the better.

Introduction

1. We, the Heads of State and Government and High Representatives, meeting at the United Nations Headquarters in New York from 25-27 September 2015 as the Organization celebrates its seventieth anniversary, have decided today on new global Sustainable Development Goals.

2. On behalf of the people we serve, we have adopted a historic decision on a comprehensive, far-reaching and people-centred set of universal and transformative Goals and targets. We commit ourselves to working tirelessly for the full implementation of this Agenda by 2030. We recognize that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development. We are committed to achieving sustainable development in its three dimensions

– economic, social and environmental – in a balanced and integrated manner. We will also build upon the achievements of the Millennium Development Goals and seek to address their unfinished business.

3. We resolve, between now and 2030, to end poverty and hunger everywhere; to combat inequalities within and among countries; to build peaceful, just and inclusive societies; to protect human rights and promote gender equality and the empowerment of women and girls; and to ensure the lasting protection of the planet and its natural resources. We resolve also to create conditions for sustainable, inclusive and sustained economic growth, shared prosperity and decent work for all, taking into account different levels of national development and capacities.

4. As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first.

5. This is an Agenda of unprecedented scope and significance. It is accepted by all countries and is applicable to all, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. These are universal goals and targets which involve the entire world, developed and developing countries alike. They are integrated and indivisible and balance the three dimensions of sustainable development.

6. The Goals and targets are the result of over two years of intensive public consultation and engagement with civil society and other stakeholders around the world, which paid particular attention to the voices of the poorest and most vulnerable. This consultation included valuable work done by the General Assembly Open Working Group on Sustainable Development Goals and by the United Nations, whose Secretary-General provided a synthesis report in December 2014.

Our vision

7. In these Goals and targets, we are setting out a supremely ambitious and transformational vision. We envisage a world free of poverty, hunger, disease and want, where all life can thrive. We envisage a world free of fear and violence. A world with universal literacy. A world with equitable and universal access to quality education at all levels, to health care and social protection, where physical, mental and social well-being are assured. A world where we reaffirm our commitments regarding the human right to safe drinking water and sanitation and where there is improved hygiene; and where food is sufficient, safe, affordable and nutritious. A world where human habitats are safe, resilient and sustainable and where there is universal access to affordable, reliable and sustainable energy.

8. We envisage a world of universal respect for human rights and human dignity, the rule of law, justice, equality and non-discrimination; of respect for race, ethnicity and cultural diversity; and of equal opportunity permitting the full realization of human potential and contributing to shared prosperity. A world which invests in its children and in which every

child grows up free from violence and exploitation. A world in which every woman and girl enjoys full gender equality and all legal, social and economic barriers to their empowerment have been removed. A just, equitable, tolerant, open and socially inclusive world in which the needs of the most vulnerable are met.

9. We envisage a world in which every country enjoys sustained, inclusive and sustainable economic growth and decent work for all. A world in which consumption and production patterns and use of all natural resources – from air to land, from rivers, lakes and aquifers to oceans and seas - are sustainable. One in which democracy, good governance and the rule of law as well as an enabling environment at national and international levels, are essential for sustainable development, including sustained and inclusive economic growth, social development, environmental protection and the eradication of poverty and hunger. One in which development and the application of technology are climate-sensitive, respect biodiversity and are resilient. One in which humanity lives in harmony with nature and in which wildlife and other living species are protected.

Our shared principles and commitments

10. The new Agenda is guided by the purposes and principles of the Charter of the United Nations, including full respect for international law. It is grounded in the Universal Declaration of Human Rights, international human rights treaties, the Millennium Declaration and the 2005 World Summit Outcome Document. It is informed by other instruments such as the Declaration on the Right to Development.

11. We reaffirm the outcomes of all major UN conferences and summits which have laid a solid foundation for sustainable development and have helped to shape the new Agenda. These include the Rio Declaration on Environment and Development; the World Summit on Sustainable Development; the World Summit for Social Development; the Programme of Action of the International Conference on Population and Development, the Beijing Platform for Action; and the United Nations Conference on Sustainable Development ("Rio+ 20"). We also reaffirm the follow-up to these conferences, including the outcomes of the Fourth United Nations Conference on the Least Developed Countries, the Third International Conference on Small Island Developing States; the Second United Nations Conference on Landlocked Developing Countries; and the Third UN World Conference on Disaster Risk Reduction.

12. We reaffirm all the principles of the Rio Declaration on Environment and Development, including, inter alia, the principle of common but differentiated responsibilities, as set out in principle 7 thereof.

13. The challenges and commitments contained in these major conferences and summits are interrelated and call for integrated solutions. To address them effectively, a new approach is needed. Sustainable development recognizes that eradicating poverty in all its forms and dimensions, combatting inequality within and among countries, preserving the planet, creating sustained, inclusive and sustainable economic growth and fostering social inclusion are linked to each other and are interdependent.

Our world today

14. We are meeting at a time of immense challenges to sustainable development. Billions of our citizens continue to live in poverty and are denied a life of dignity. There are rising inequalities within and among countries. There are enormous disparities of opportunity, wealth and power. Gender inequality remains a key challenge. Unemployment, particularly youth unemployment, is a major concern. Global health threats, more frequent and intense natural disasters, spiralling conflict, violent extremism, terrorism and related humanitarian crises and forced displacement of people threaten to reverse much of the development progress made in recent decades. Natural resource depletion and adverse impacts of environmental degradation, including desertification, drought, land degradation, freshwater scarcity and loss of biodiversity, add to and exacerbate the list of challenges which humanity faces. Climate change is one of the greatest challenges of our time and its adverse impacts undermine the ability of all countries to achieve sustainable development. Increases in global temperature, sea level rise, ocean acidification and other climate change impacts are seriously affecting coastal areas and low-lying coastal countries, including many least developed countries and small island developing States. The survival of many societies, and of the biological support systems of the planet, is at risk.

15. It is also, however, a time of immense opportunity. Significant progress has been made in meeting many development challenges. Within the past generation, hundreds of millions of people have emerged from extreme poverty. Access to education has greatly increased for both boys and girls. The spread of information and communications technology and global interconnectedness has great potential to accelerate human progress, to bridge the digital divide and to develop knowledge societies, as does scientific and technological innovation across areas as diverse as medicine and energy.

16. Almost fifteen years ago, the Millennium Development Goals were agreed. These provided an important framework for development and significant progress has been made in a number of areas. But the progress has been uneven, particularly in Africa, least developed countries, landlocked developing countries, and small island developing States, and some of the MDGs remain off-track, in particular those related to maternal, newborn and child health and to reproductive health. We recommit ourselves to the full realization of all the MDGs, including the off-track MDGs, in particular by providing focussed and scaled-up assistance to least developed countries and other countries in special situations, in line with relevant support programmes. The new Agenda builds on the Millennium Development Goals and seeks to complete what these did not achieve, particularly in reaching the most vulnerable.

17. In its scope, however, the framework we are announcing today goes far beyond the MDGs. Alongside continuing development priorities such as poverty eradication, health, education and food security and nutrition, it sets out a wide range of economic, social and environmental objectives. It also promises more peaceful and inclusive societies. It also, crucially, defines means of implementation. Reflecting the integrated approach that we have decided on, there are deep interconnections and many cross-cutting elements across the new Goals and targets.

Follow-up and review

47. Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years. To support accountability to our citizens, we will provide for systematic follow-up and review at the various levels, as set out in this Agenda and the Addis Ababa Action Agenda. The High Level Political Forum under the auspices of the General Assembly and the Economic and Social Council will have the central role in overseeing follow-up and review at the global level.

48. Indicators are being developed to assist this work. Quality, accessible, timely and reliable disaggregated data will be needed to help with the measurement of progress and to ensure that no one is left behind. Such data is key to decision-making. Data and information from existing reporting mechanisms should be used where possible. We agree to intensify our efforts to strengthen statistical capacities in developing countries, particularly African countries, least developed countries, landlocked developing countries, small island developing States and middle-income countries. We are **committed to developing** broader measures of progress to complement gross domestic product (GDP).

Sustainable Development Goals and targets

54. Following an inclusive process of intergovernmental negotiations, and based on the Proposal of the Open Working Group on Sustainable Development Goals , which includes a chapeau contextualising the latter, the following are the Goals and targets which we have agreed.

55. The SDGs and targets are integrated and indivisible, global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. Targets are defined as aspirational and global, with each government setting its own national targets guided by the global level of ambition but taking into account national circumstances. Each government will also decide how these aspirational and global targets should be incorporated in national planning processes, policies and strategies. It is important to recognize the link between sustainable development and other relevant ongoing processes in the economic, social and environmental fields.

56. In deciding upon these Goals and targets, we recognise that each country faces specific challenges to achieve sustainable development, and we underscore the special challenges facing the most vulnerable countries and, in particular, African countries, least developed countries, landlocked developing countries and small island developing States, as well as the specific challenges facing the middle-income countries. Countries in situations of conflict also need special attention.

57. We recognize that baseline data for several of the targets remain unavailable, and we call for increased support for strengthening data collection and capacity building in Member States, to develop national and global baselines where they do not yet exist. We commit to addressing this gap in data collection so as to better inform the measurement of progress, in particular for those targets below which do not have clear numerical targets.

58. We encourage ongoing efforts by states in other fora to address key issues which pose potential challenges to the implementation of our Agenda; and we respect the independent mandates of those processes. We intend that the Agenda and its implementation would support, and be without prejudice to, those other processes and the decisions taken therein.

59. We recognise that there are different approaches, visions, models and tools available to each country, in accordance with its national circumstances and priorities, to achieve sustainable development; and we reaffirm that planet Earth and its ecosystems are our common home and that ‘Mother Earth’ is a common expression in a number of countries and regions.

Sustainable Development Goals

- ***Goal 1. End poverty in all its forms everywhere***
- ***Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture***
- ***Goal 3. Ensure healthy lives and promote well-being for all at all ages***
- ***Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all***
- ***Goal 5. Achieve gender equality and empower all women and girls***
- ***Goal 6. Ensure availability and sustainable management of water and sanitation for all***
- ***Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all***
- ***Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all***
- ***Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation***
- ***Goal 10. Reduce inequality within and among countries***
- ***Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable***
- ***Goal 12. Ensure sustainable consumption and production patterns***
- ***Goal 13. Take urgent action to combat climate change and its impacts****
- ***Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development***
- ***Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss***

- *Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels*
- *Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development*

Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

8.3) Key SDGs Linked to Inequality

Inequality is a global issue that affects people's access to **income, education, healthcare, employment, and a safe environment**. The United Nations Sustainable Development Goals (SDGs) are closely connected to inequality because they aim to create fairer social, economic, and environmental systems. Many forms of inequality are interconnected, meaning that disadvantages in one area often lead to disadvantages in others. The following SDGs are especially important in addressing inequality, as they focus on reducing poverty, improving working conditions, promoting inclusion, encouraging sustainable practices, and protecting vulnerable communities from climate impacts.

SDG 1 – No Poverty

Poverty is both a cause and a consequence of inequality. People living in poverty often lack access to basic needs such as food, clean water, healthcare, education, and secure housing. This limits their opportunities to improve their living conditions and escape poverty, reinforcing cycles of inequality across generations. **Reducing poverty** helps close the gap between social groups and ensures that everyone has a fair chance to participate in society and the economy.

SDG 8 – Decent Work and Economic Growth

Inequality is strongly linked to unfair employment conditions and unequal access to job opportunities. Many people, especially in developing countries or marginalized communities, work in low-paid, insecure, or unsafe jobs. SDG 8 promotes decent work, fair wages, and safe working environments, ensuring that economic growth benefits all people rather than only wealthy individuals or corporations. When workers are treated fairly, income inequality is reduced and social mobility increases.

SDG 10 – Reduced Inequalities

SDG 10 **directly** addresses inequality within and between countries. It focuses on ensuring equal opportunities and reducing discrimination based on income, gender, age, disability, ethnicity, or migration status. This goal emphasizes inclusive policies, fair economic systems, and social protection for vulnerable groups. By promoting inclusion and fairness, SDG 10 helps create more balanced societies where everyone can contribute and benefit equally.

SDG 12 – Responsible Consumption and Production

Unsustainable consumption and production often increase inequality because wealthier populations consume more resources, while poorer communities suffer the environmental and health consequences. Pollution, waste, and resource depletion disproportionately affect disadvantaged groups who may live in unsafe environments or lack access to clean water and sanitation. SDG 12 **encourages** sustainable practices that protect natural resources and reduce harm to vulnerable populations, helping to create a more equitable global system.

SDG 13 – Climate Action

Climate change is a major driver of inequality. Vulnerable communities are the most affected by climate-related disasters such as floods, droughts, and heatwaves, even though they contribute the least to global emissions. These impacts can destroy homes, livelihoods, and access to food and water, pushing already disadvantaged groups further into poverty. SDG 13 aims to reduce these inequalities by **promoting** climate resilience, disaster preparedness, and sustainable environmental policies that protect those most at risk.

8.4) Challenges in Achieving the SDGs in Unequal Societies

Revealing the challenges and priorities in SDGs achievement requires a thorough consideration of the complexity and diversity within integration in the range of SDGs, addressing the geographic and economic conditions, and curating reliable and comprehensive data for performance-based evaluation. Although the SDGs Index and Dashboards are valuable tools for analyzing SDGs achievement, they present an incomplete framework without challenges and priorities which either hinder or increase the achievement potential. From the economic perspective, the challenges such as governmental capacities, including organizational functions and financial resources to tackle barriers against SDGs, are crucial for developing countries facing a burden of budgeting, natural resources, and human capital. In the same perspective, for developed countries, challenges may arise from diverse reasons, such as the focus on sustainable urban management with challenges emerging due to the dense population, effective investment allocation, and insufficient research and development

capacity. From a geographic perspective, on the other hand, it observes diverse samples of countries, regions, provinces, and even narrower scales, addressing geography-specific challenges such as climate change, water problems, and disasters. Additionally, issues such as the pandemic pushes new SDGs' challenges on a global scale, while many others constitute not only a national but also a local governance challenge.

Literature Review: How Does Current Research Explain the Challenges and Priorities of SDGs?

The 15-year commitments of national governments attempt to optimistically prompt how to achieve global action for future generations (Leal Filho et al. 2023). The responsibility to the planet and generations has urged countries to get together for collective action, as well as particular commitments for a better future (Roy et al. 2023, 11). Hence, **SDGs have become** the pioneering policy goal for governments and tracking global implementation by the abiding commitments of participatory nations (Le Blanc 2015). The trajectory of the achievement of Millennium Development Goals (MDGs) has allowed researchers to express the anticipated challenges or analyze the opportunities for SDGs implementation. Nevertheless, the skeptical endeavor to extract the existing studies on challenges or priorities of sustainable development is crucial. Indeed, it might be useful for researchers to identify three major strands in current research: the research on SDGs' challenges, priorities, and **VNRs in SDGs achievement**.

Certainly, there is seminal research on SDGs' challenges and priorities, while numerous studies are encapsulated at local/national, regional, or global scopes, although their quantity is scarce. Extracting the central challenge theme in country-specific approaches, the entwined conditions are the inequalities and stability, including poverty, environment, and climate change (Assefa et al. 2017; Fang et al. 2023), the financial and governmental capacities (Barua 2020), and challenges derived from geographic conditions, especially in less-developed countries. The particular attention is on **sub-Saharan Africa (SSA)**, which is considerably disadvantaged in environmental issues that pose challenges to SDGs achievements per se (Omisore 2018, 140). This specific interest is reflected in the scholarly endeavor in sustainability research for topics such as digital economy (Yan et al. 2024; Yang et al. 2024), poverty, health, and food security (Mishra et al. 2024). In that broad spectrum, more often, the lack of collective action and accountability for governments and other SDG-committed parties is deemed to be a part of governance-related challenges (Bowen et al. 2017). The microlens of demographic changes has also posed an uprising challenge for the SSA region due to the booming population and internal migration from rural to urban that foster pollution, climate change, and other financial governance problems. Intertwined with the former challenges, those countries may face the burden of budgeting, managing natural resources, and maintaining human capital (Sarvajayakesavalu 2015). Indeed, concern has risen since the COVID-19 pandemic, as vulnerable countries could be distressed by global crises, such as governmental or financial incapacities, among the most pronounced determinants of successful SDGs implementation (Elsamadony et al. 2022).

Rather than challenges, the literature blooms with more interest in the prioritized topics and discourses at all levels through a wider spectrum of methodology. Priority-based regional studies mainly focus on disadvantaged geographies, and their sample size varies from 12 (Bain et al. 2019) to 121 countries (Meilland and Lecocq 2024). Structured on this, Yang et al. (2020) suggest that priorities tend to diverge according to the development levels as materialized needs and geographic conditions primarily affect the SDGs policies. Current papers suggest that less-advanced regions mainly prioritize environmental concerns (Allen et al. 2019). Accordingly, environmental issues, poverty, economic growth, and health are relatively more profound in Asian countries than in European ones (Yang et al. 2020, 324). Adhesive to the United Nations (UN) policies, a 2017 ESCAP report on South Asia promotes a key set of policy priorities for SDGs. As expected, the report highlights creating jobs, providing sustainable infrastructure, universal access to education and health, social protection and financial inclusion, addressing food security, promoting gender equality, and low-carbon policies (UNESCAP 2017). Nevertheless, the axis of regional analyses does not vanish the local values per se. In the pivotal role of public perceptions, conflicting findings are reported in comparing 12 developed and developing countries regarding priorities in economic, environmental, and social sustainability (Bain et al. 2019). Scholars also augment the discussion on the mechanism between local and national policies. Hence, to achieve greater outcomes of SDGs implementation, an orchestral harmony on the empowerment of SDGs' targets among the subnational levels is necessary (Xing et al. 2024). As in the case of Norway, inconsistent policymaking or stagnation of national government actions could hamper the success of SDGs implementation by disintegrated policies (Bardal et al. 2021).

Nonetheless, the literature is also **fed by SDG-specific studies that have grasped** the issue of prioritization of specific SDGs in countries or regions (Lenort et al. 2023; Sorooshian 2024). Such an attempt concerns the novel application of African Agenda 2063 (AA2063), promoting sustainable development priorities in the SSA region and its fit with SDGs documents to provide valuable insights into local and global dimensions. In the quest for the compatibility of 169 SDGs' targets and 193 AA2063 targets, the overlap between the two strategic maps reveals SDG8 and SDG16 (economic growth and peace) as the most converging priorities with local sustainability goals (Garfias Royo et al. 2022). Zooming out to the global scale, Meilland and Lecocq (2024) delve into 121 countries' long-term development documents to categorize the most favored SDGs and the compliance between SDGs and the long-term development documents the outcomes documented merging priorities between SDGs and national development policies, particularly, on SDG8 and SDG9. Within a microview framework, the local and national level research delves into the public's mental maps on SDGs' priorities and the link between national and subnational policies (Bardal et al. 2021; Xing et al. 2024). Exemplified by González et al. (2023) in Dundrum, Ireland, the quest for prioritized SDGs revealed that SDG1, SDG7, SDG10, SDG11, SDG12, SDG13, SDG15, and SDG17 are in the top tier by local public opinion. Along the lines of that research, Bandari et al. (2022) reported different priorities in the Goulburn-Murray region in Australia as SDG2, SDG6, SDG8, and SDG13 are the top prioritized SDGs in the public mind.

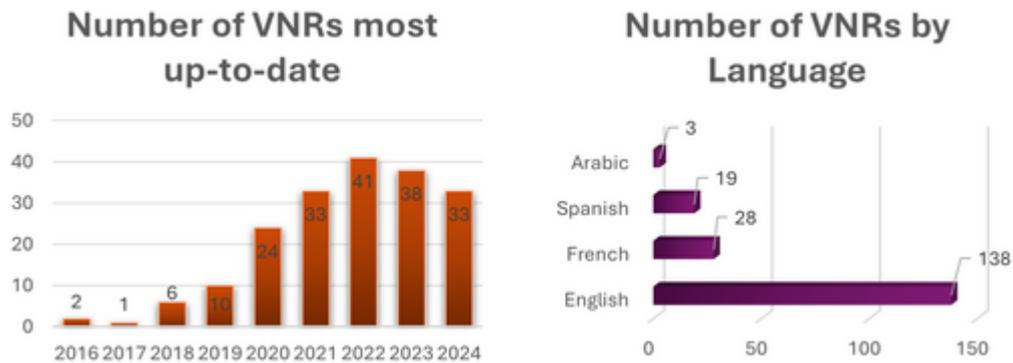
The novel application for *leaving no one behind*, national governments' efforts on SDGs achievements are well-documented in VNRs (UNDESA 2023, 8). In this respect, they are essential to the national SDGs policymaking cycle (UNESCAP 2021, 2023) while nourishing pure information on policy implementation (Sebestyén et al. 2020). Scrutinizing the research on VNRs shows the specificity in studies as the predominance of health-related papers and particular analyses. When we delve more into VNR-oriented research, there are few other studies to cover finance, demography, and education (Fragnay et al. 2024; Allen et al. 2021; Smith 2021). The extracted outcomes of the literature suggest that a considerable number of documents lack national policies on SDGs, posit an inconsistency in policy implementation at local versus national levels, and reveal the SDGs trade-off, that is, ignoring unfavorable SDGs in VNRs due to governance incapacity (Smith 2021). The smallest unit of analysis consists of 20 VNRs and suggests a weak link between social dimensions and sustainable development (Bickler et al. 2020). Nonetheless, in a greater sample, Martins and Paes-Sousa (2024) cover 195 VNRs and focus on health-related indicators in VNRs to explore the inconsistency in reporting health indicators. Mining the challenges in VNRs is less likely to be attempted in the current literature. Yet, few research studies suggest analogous findings with SDGs research; acutely for less-developed countries, climate change, weak governance structure, and poverty have been identified as challenges (Chisika and Yeom 2024). Thus, considering the extracted priorities and challenges of sustainable development and SDGs in the current literature, the topic is compelling yet worth exploring. A critique of the literature requires an emphasis on challenges and priorities amplified by national governments in VNRs. In line with this, the inference of literature documents specific efforts in the unit of analysis or the theme, whereas the endeavor to bundle a multilayered analysis is lacking. To do so, a thorough investigation that provides a global and regional overview by compartmentalizing countries by geographic and economic features is necessary.

Research Design

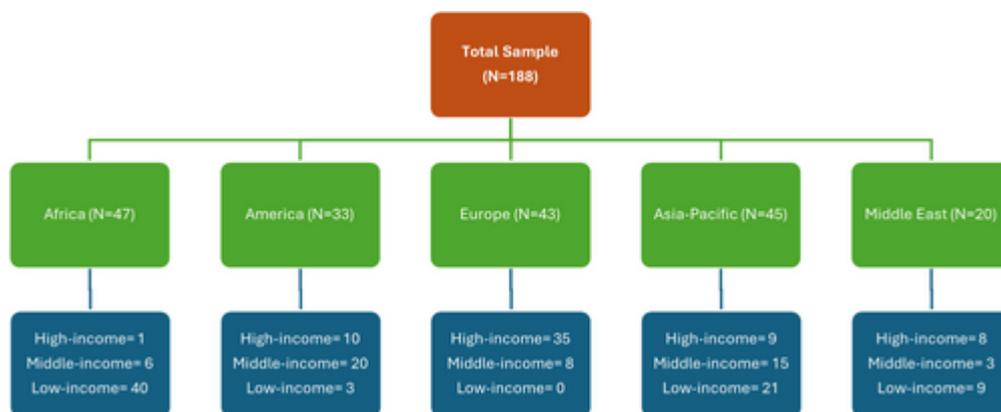
Data

The Economic and Social Council (ECOSOC), one of the six principal bodies of the UN, leads the discussion and formulation of policies on international economic and social issues. **The High-Level Political Forum (HLPF)** plays a significant role in monitoring the SDGs and advancing the objectives of the 2030 Agenda. In pursuit of these objectives, UN member states voluntarily publish VNRs while these reviews share the challenges, experiences, and recommendations encountered in achieving the 2030 Agenda's goals. Since each country identifies its challenges and priorities to contribute to its development, VNRs are significant for promoting interinstitutional support within countries and enhancing international cooperation. Although a handbook is available on the UN's website to guide the preparation of VNRs, the reviews submitted by countries significantly vary both in quantitative and qualitative terms. The dataset for our study comprises the VNRs published on the UN's website, which hosts reviews from 190 countries and the European Union (EU). However, due to the absence of reviews from South Sudan and Kiribati and excluding the EU as it is not

a country, our data set covers 188 countries. Figure 1 displays the distribution of VNRs by year and language.



It categorizes countries based on economic and geographic classifications and employs a translation tool for non-English reviews. In economic categorization, it adopts the World Bank's GNI per capita as a measurement tool, dividing them into four categories: low, lower-middle, upper-middle, and high-income economies. Thus, Figure 2 combines low and lower-middle-income economies and presents them under the low-income (L) category. In Figure 2, high-income countries have an income of \$14,006 or more, whereas middle-income countries cover between \$4516 and \$14,005. **Finally**, the countries ranging from \$1145 to \$4515 are represented as low-income.



Additionally, in Figure 2, countries are geographically divided into five groups. The Africa group encompasses **SSA**; the America group includes **Latin America, the Caribbean, and North America**; the Europe group consists of **European countries**; the Asia-Pacific group comprises **East Asia and the Pacific, South Asia, and Central Asia**; and the Middle East group covers countries in the **Middle East and North Africa**.

9)Role of International Actors

The overall aim of this content is to analyse how international actors intervene in the discussion of global inequality and the achievement of the Sustainable Development Goals, by using the case of taxation.

Governments and international organizations as international actors are building new initiatives to meet the **Sustainable Development Goals**. One field where these initiatives have clearly emerged is in the field of taxation since tax revenue can be used to provide public services (health, education, etc.) and therefore to alleviate poverty and to tackle global inequality.

This content contains the evolution of global tax governance and draws a map of the international actors that have a stake in the international sphere, focusing particularly on the challenges faced by developing countries. We also ask more generally what the purpose of international tax policy making is within the broader **‘2030 Sustainable Development Agenda’**.

9.1)Role of National Governments

National governments have the most direct influence on reducing inequality because they make the decisions that shape everyday life for citizens. Through laws, policies, and public spending, governments can ensure that people have access to essential services such as education, healthcare, housing, and social security. For example, investing in free or affordable education helps create equal opportunities, while fair tax systems allow wealth to be redistributed to support vulnerable groups. Governments are also responsible for protecting workers rights by setting minimum wages and ensuring safe and fair working conditions. When governments actively listen to citizens and include marginalized groups in decision-making, inequality can be reduced more effectively.

9.2)Role of ECOSOC and UN Agencies

The United Nations Economic and Social Council (ECOSOC) plays a coordinating role in global efforts to tackle inequality. It brings together governments, international organizations, and other stakeholders to share knowledge, set priorities, and track progress toward the SDGs. UN agencies such as UNDP, UNICEF, WHO, and the ILO work on the ground to support countries in addressing inequality. They provide expert advice,

funding, and technical support in areas like education, healthcare, child protection, and decent work. By focusing on the needs of the most vulnerable populations, these agencies help ensure that development efforts are inclusive and leave no one behind.

9.3) Role of International Financial Institutions

International Financial Institutions (IFIs), including the World Bank and the International Monetary Fund (IMF), support countries by **providing** financial resources and economic guidance. Many developing countries rely on these institutions to fund major projects such as schools, hospitals, roads, and social welfare programs. IFIs also help governments strengthen their economic systems and manage financial challenges. When their policies focus on inclusive growth and poverty reduction, they can help reduce inequality and support long-term development. However, it is important that their programs consider social impacts so that vulnerable groups are not negatively affected.

9.4) Role of the Private Sector

The private sector plays a powerful role in shaping economic opportunities and reducing inequality. Businesses create jobs and income for millions of people, making fair wages and equal employment opportunities essential. Companies that promote diversity, support employee wellbeing, and provide training help individuals improve their skills and living standards. In addition, responsible businesses can reduce inequality by adopting sustainable practices and **investing** in local communities. Through corporate social responsibility initiatives, many companies support education programs, environmental protection, and community development, contributing positively to society.

9.5) Role of Civil Society and NGOs

Civil society organizations and NGOs are often closest to the people most affected by inequality. They work directly with communities to provide essential services such as education, healthcare, food assistance, and legal support. NGOs also play an important advocacy role by **raising awareness** about social injustices and giving a voice to marginalized groups. By monitoring government actions and holding institutions accountable, civil society helps ensure that promises to reduce inequality turn into real change. Their grassroots approach allows them to understand local needs and create solutions that are practical and inclusive.

10) Case Studies

10.1) Case Studies About Economical Inequalities

Responding to the generally held perception that inequalities are on the rise and the middle class is shrinking across Europe, this report provides a comprehensive evidence-based picture of income disparities in the EU27 between 2006 and 2021 (using the most updated EU-SILC data for the 2007–2022 editions). Although the extent of the wealth inequality across European households is not captured by this study, the results on disparities in household disposable income provide a more nuanced picture than that public perception would suggest, while also backing up the perception in some respects.

For the EU as a whole, income inequality declined between 2006 and 2021. Nevertheless, this was entirely due to strong upward income convergence between EU Member States, characterised by strong income growth in the Member States that joined from 2004 (the EU13) and rather sluggish progress in most of the higher-income pre-2004 Member States (the EU14), while income levels in Mediterranean Member States generally failed to converge with higher-income Member States.

Within-country income inequality has not contributed to reducing EU-wide income inequality over the period, because it was broadly similar in 2006 and 2021. Nevertheless, the relative stability of average income inequality across EU Member States conceals the diversity in performance across them. On the one hand, income disparities have indeed increased in around half of the EU27, significantly in several EU14 countries (Sweden, Denmark and France, and to a lesser extent Austria, Luxembourg, Finland, Italy and Germany) and some EU13 Member States (Malta, Bulgaria, Lithuania and Hungary). On the other hand, income inequality has declined in the other EU27 countries, mainly in several CEE and Mediterranean countries (Poland, Romania, Portugal, Slovakia, Croatia, Greece, Cyprus and Estonia) and Ireland (and Belgium and the Netherlands to a lesser extent).

This diverging cross-country performance has led to a significant shake-up in the relative positions occupied by Member States on the inequality scale, with some of the more egalitarian countries at the beginning of the period becoming more unequal (mainly Sweden and Denmark, among other EU14 countries), and some of the initially more unequal countries managing to moderate the extent of income disparities (mainly Romania, Portugal, Greece, Poland and Croatia, among other CEE and Mediterranean countries). Among the factors

driving income inequality, widening wage disparities were evident in half of the Member States, while the generalised weakening of family redistribution (due to falling household size) also played a role. Improving employment (and activity) rates reduced inequality in most Member States, as did the stronger intervention of the welfare state in more than half of them, whereas a weakening welfare state in some countries has been a factor in growing income inequality.

While the average size of the middle class in Member States has been relatively stable over the period of analysis, it declined in most of them. Although the middle class represents more than half of the population across all (ranging from 75% in Slovakia to 51% in Bulgaria), its size has shrunk in almost two-thirds of Member States (significantly so in several EU14 countries including Sweden, Luxembourg, the Netherlands, Germany, Austria and Denmark, and also in EU13 Member States including Bulgaria, Malta, Lithuania, Czechia, Hungary and Estonia). Moreover, this reduction in the size of the middle class is a result mainly of people moving into the low-income class. The results show that it has become increasingly difficult to enter the middle class for those with low educational attainment, younger people and those who are out of work, while women and people in single-adult households are also underrepresented in the middle-income class (and overrepresented in the low-income class).

The results on income disparities are robust across the Member States, since they are consistent with those obtained using an income polarisation indicator. This indicator shows that, in the countries where income polarisation increased, it was typically due to increasing separation of the low-income and high-income classes. Moreover, a detailed focus on income polarisation within the middle class, which divided this income group into middle-low and middle-high groups, found that this class became more dissimilar in fewer than half of the countries, especially in some cases where the two halves moved apart (Sweden, Denmark, Germany, Estonia, Cyprus and Malta).

While a generalised increase in inequality and a reduction in the size of the middle class does not emerge across the Member States, the regional picture shows a lot of variation. On the one hand, generally strong income growth among the EU13 has often translated into declining income inequality (due to stronger growth among lower-income earners) and a growing middle class, as was the case in many CEE countries (but not in the Baltic states and EU13 Member States from the Mediterranean region, owing to the strong impact of the Great Recession).

On the other hand, more modest income growth among the EU14 Member States has often translated into growing income inequality (due to lower growth among lower-income earners) and a shrinking middle class in Nordic and most Continental countries. While income inequality tended to decline and the middle class to expand among the Mediterranean countries within the EU14, this took place against a background of poor income growth due to the protracted effects of the Great Recession, which explains their failure to significantly converge towards higher income levels as the EU13 Member States did.

The welfare state plays a very important role in cushioning market income inequality, which is reduced by an average of around 42% across Member States after the intervention of tax and benefit systems. Strong welfare states are especially important in times of economic hardship, as during the COVID-19 pandemic, when the strengthened action of welfare states by means of job retention schemes and social benefits prevented a more negative impact on European labour markets, as occurred in the Great Recession. Nevertheless, the analysis identifies a relative weakening in the capacity of the welfare state to moderate market income inequality in several countries, in most of which income inequality increased over the period. Moreover, benefit systems could be designed in a more progressive way in many countries, while the lowest-income earners at the very bottom of the income distribution fail to obtain good access to benefits in most countries.

Although a strong impact of the COVID-19 pandemic on European labour markets has been avoided, the situation of the lowest-income earners in the most recent years is concerning. On the one hand, the share of people below the poverty income threshold (60% of median income) increased in two-thirds of EU27 countries between 2006 and 2021, and in more than half of EU27 countries in 2021, the latest year for which income data are available. On the other hand, the cost-of-living crisis that hit after the pandemic is having a negative impact especially on the most vulnerable members of society. The financial difficulties faced by households increased significantly in 2022, reflected by higher shares of households reporting difficulty making ends meet and material deprivation. This was especially the case among the lowest-income households, which were hardest hit by soaring energy prices as reflected by the difficulty these households faced in keeping their homes adequately warm. The impact was felt most by people with low educational attainment, younger people, women and those living in single-adult households, especially with children.

10.2) Case Studies About Social Inequalities

Social inequality and gender

Gender is a key dimension of social inequality, as for a variety of reasons, the unfair treatment of people based on their gender still happens in contemporary society. There are three main areas in which gender inequality can be found: health, education, and the workplace. For example, in relation to health, although women live longer than men, they have more ill health throughout their lives. In terms of education, there is still segregation in certain subjects, for example, computing or engineering are still dominated by men. Finally, in the workplace, we find that this is called the glass ceiling, which stops women from progressing in their careers.

Social inequality and ethnicity

Racism is the expression of social inequality based on a person's, or a group, race or ethnicity. It has been shown that people of ethnic minority backgrounds experience higher rates of

unemployment, they are more likely to be prosecuted by the criminal justice, and also be victims of crime, live in inadequate housing, have bad mental and physical health or be excluded from education. These are examples of institutional racism. All of these cause social inequality in the middle and longer term and slims down ethnic minorities' life chances.

Social inequality and health

There is a clear relation between social inequality and health, for multiple reasons. For example, income determines being able to afford things like gym membership or fresh fruit, which keeps people healthier. Occupation also has a role in health inequality a life expectancy, for example, teachers live longer than plumbers. Finally, in countries in which there is no universal health coverage those with higher incomes will have greater access to services, from health promotion, to prevention or treatment.

Social inequality and age

Ageism refers to stereotypes (how we think), prejudice (how we feel) and discrimination (how we act) towards others or oneself based on age. While ageism can be directed towards younger or older people, in terms of inequality, it is in older groups that the focus will be put on. People who are older may experience discrimination in the workplace, for example, in terms of accessing jobs which can lead to higher rates of unemployment. Furthermore, older people with small pensions have less spending power and thus less access to certain resources, for example, paying for leisure and cultural activities, thus putting them at a disadvantage.

Social inequality and income or wealth

While social inequality is not solely based on income or wealth, money, whether from the job one does or from access to family wealth, plays a role in accessing resources. This greater access to resources means that some people have a greater advantage than others, for example, in relation to good health and education. As has been explained, this difference in access to resources is at the heart of social inequality and it impacts on people's life chances, hence its importance.

Conclusion

Social inequality is a complex subject due to its transversal nature: as it has been pointed out, it is more than just having more or less money. In social inequality there are many factors at play, such as gender, age or ethnicity as well as other aspects like class or neighborhood. The importance of fighting off social inequality lies in its cumulative nature and in how it determines people's life chances, sometimes for generations.

11) Challenges in Achieving Inclusive Sustainable Development

11.1) Balancing Economic Growth and Environmental Protection

Environmental economics plays a vital role in addressing the challenges of balancing economic growth with environmental sustainability. By integrating environmental costs and benefits into economic decision-making, environmental economics helps policymakers design more effective and efficient solutions to problems such as climate change, resource depletion, and pollution. While challenges remain in accurately valuing environmental goods and ensuring global cooperation, the principles and tools of environmental economics offer a promising framework for creating a sustainable future. By promoting resource efficiency, green technologies, and equitable solutions, environmental economics can help guide the transition to a more sustainable and prosperous world.

11.2) Financing Sustainable Development

Sustainable development prospects continue to diverge between developed and developing countries. The 2024 Financing for Sustainable Development Report: Financing for Development at a Crossroads finds that financing challenges are at the heart of the crisis and imperil the SDGs and climate action. The window to rescue the SDGs and prevent a climate catastrophe is still open but closing rapidly. Financing gaps for sustainable development are large and growing – the estimates by international organizations and others are coalescing around \$4 trillion additional investment needed annually for developing countries. This represents a more than 50% increase over the pre-pandemic estimates. Meanwhile, the finance divide has not been bridged, with developing countries paying around twice as much on average in interest on their total sovereign debt stock as developed countries. Many countries lack access to affordable finance or are in debt distress. The world is at a crossroads. This is the last chance to correct course if we want to achieve the SDGs by the 2030 deadline. Only an urgent, large-scale and sustainable investment push can help us achieve our global goals. In 2025, the Fourth International Conference on Financing for Development will be a once in 80-year opportunity to support coherent transformation of financing.

11.3) Trade-offs Between Equality and Emissions Reduction

The Sustainable Development Goals (SDGs), established in 2015 and officially endorsed by the UN Statistical Commission in 2017, provide a comprehensive framework of 17 goals and 169 indicators¹ aimed at addressing a broad range of global challenges. Among these, Goals 1

and 2 focus on eradicating poverty, hunger, and malnutrition, while Goal 10 seeks to reduce inequalities, and Goal 13 emphasizes climate action. Achieving these interconnected goals requires transformative policy shifts, as countries navigate the complex relationships between poverty, inequality, and environmental sustainability. The challenge lies not only in implementing policies to meet these goals but also in managing the trade-offs between them, as these objectives can often conflict.

Recent studies reveal a paradoxical relationship between income inequality, poverty, and carbon emissions. Numerous studies show that inequality and poverty have an inverse relationship with environmental outcomes, complicating the path toward sustainable development. Simultaneously, the poorest and most vulnerable populations, while contributing the least to greenhouse gas (GHG) emissions, are disproportionately affected by climate change (Guivarch et al., 2021). Chancel et al. (2023) emphasize the concept of “carbon inequality,” demonstrating that the wealthiest 1 % of global emitters are responsible for nearly a quarter of the increase in GHG emissions since 1990. For instance, in East Asia, the top 10 % emit 40 t of CO₂ per capita annually, a significantly larger carbon footprint than their European counterparts, while the bottom 50 % in East Asia emit much less (2.9 t/year), even lower than the bottom 50 % in Europe or North America (Chancel et al., 2023). This stark disparity underscores the importance of further exploring the dynamics between income inequality, poverty, and emissions.

The relationship between income inequality, poverty, and emissions is particularly complex when considering the effects of both absolute and relative income changes. As income inequality and poverty are reduced, an increase in absolute income for lower-income groups often results in higher consumption and, consequently, higher emissions, aligning with Keynes' Absolute Income Hypothesis (Keynes, 1936). Rising incomes provide these groups with increased access to goods and services, which typically come with a higher environmental cost. However, a simultaneous decline in relative income reduces the social pressure to consume more, as suggested by Duesenberry's (1948) Relative Income Hypothesis. In contrast, for high-income groups, reductions in both absolute and relative income lead to decreased consumption, although the “ratchet effect” suggests that individuals seek to maintain established living standards. For lower-income groups, the balance between rising absolute income and declining relative income determines whether their emissions increase or decrease. Meanwhile, for higher-income groups, reduced consumption aligns with the Equality Hypothesis, where reduced inequality leads to lower emissions. Effective policies must, therefore, aim to improve living standards for low-income groups without proportionally increasing emissions, while ensuring that consumption reductions among high-income groups support sustainability.

This study aims to fill a significant gap in the current literature, as no previous research has developed a comprehensive theoretical framework that connects the discussed hypotheses and theories. While GDP per capita (income levels) remains the most influential factor in carbon emissions, a significant number of recent studies (Azomahou et al. (2006), Aslanidis and Iranzo (2009), Iwata et al. (2011), Wang et al. (2023)) have reached conflicting results

regarding the Environmental Kuznets Curve (EKC) hypothesis, revealing the need for new theoretical explanations of the income-emission relationship. By analyzing household consumption—including both overall consumption and poverty-related consumption, such as the intake of animal and vegetable-based protein essential for health and well-being—and daily caloric supply, which reflects basic human needs as outlined by Doughnut Economics principles, we demonstrate how income levels and inequality impact emissions. In addition to these aspects, our framework highlights the role of income levels in driving emissions, particularly how income-emission dynamics shift at different income levels, challenging the EKC hypothesis. Our framework challenges the idea that a single theory can explain the entire income-emission relationship, positing instead that the relationship varies according to a country's income level and its corresponding emissions. Thus, by applying a panel quantile approach, we provide an in-depth analysis of how this relationship unfolds across different emission quantiles, enabling a more precise understanding of the interaction between income and emissions at varying income and emission levels. Utilizing a panel quantile approach, we show how inequality influences these relationships across varying quantiles of emissions, providing a clearer, data-driven understanding of how countries with differing income and emission levels experience these challenges. This approach fills a significant gap in the literature by offering a novel, multi-dimensional perspective on income, inequality, and carbon emissions.

The findings of this research hold particular importance for policymakers, development practitioners, and international organizations. By offering evidence-based insights into the differential impacts of socio-economic variables on carbon emissions across income levels, this study provides a nuanced framework to guide policy interventions. For high-income, high-emission countries, policies can focus on reducing consumption among the wealthiest, while in low-income, low-emission nations, policies can support poverty alleviation without exacerbating emissions. Additionally, incorporating the principles of Doughnut Economics and the circular economy into development policies presents an opportunity to achieve both social equity and environmental sustainability.

In sum, this paper presents a comprehensive theoretical analysis of the mechanisms linking poverty, inequality, and emissions in both high- and low-income contexts. By using panel quantile regression, it explores how emissions reductions can be achieved alongside poverty alleviation and inequality reduction. This contribution addresses key paradoxes identified in earlier research and offers actionable strategies for achieving equitable and sustainable outcomes.

The remainder of this paper is organized as follows: the next section outlines the theoretical underpinnings of the income inequality-poverty-emissions nexus, reviewing relevant frameworks and their implications for this study. This is followed by a detailed explanation of the data, model, and methodology employed in the empirical analysis. Finally, the paper concludes with a discussion of policy implications, emphasizing strategies for sustainable development that account for the complex interactions between economic inequality, poverty, and environmental outcomes.

11.4) Inclusive Economic Policies

Achieving sustainable and inclusive economic development stands as an urgent global imperative amidst profound challenges impacting global prosperity. This paper explores the complex interplay of factors such as the COVID-19 pandemic aftermath, geopolitical conflicts, climate change-induced natural disasters, and demographic shifts, all of which pose formidable obstacles to realising the Sustainable Development Goals (SDGs) by 2030. The methodology involves a comprehensive review and synthesis of recent literature, including reports from the Sustainable Development Report 2023, academic research, and policy documents. Analysis of these sources elucidates the current state of SDG progress and identifies critical barriers and opportunities for advancing sustainable development globally. Findings: The Sustainable Development Report 2023 indicates a stark reality where only 15% of the SDGs are on track, underscoring significant setbacks exacerbated by recent global disruptions. Financial deficits in international SDG financing, particularly for developing economies, present a substantial impediment to achieving sustainable development targets. Results: Enhanced multilateral cooperation and innovative financing mechanisms are identified as essential strategies to address these challenges effectively. Prioritizing vulnerable populations, including those in fragile and conflict-affected regions, emerges as a crucial priority. Additionally, facilitating economic transformation through technology transfer, capacity-building initiatives, and promoting inclusive growth models are highlighted as pivotal approaches to accelerate progress towards the SDGs. Recommendations: Based on the findings, this paper recommends several actionable steps to foster sustainable and inclusive economic development: Strengthening Multilateral Cooperation: Foster deeper collaboration among nations, international organizations, and stakeholders to mobilize resources and expertise effectively. Innovative Financing Mechanisms: Explore and implement innovative financing models such as blended finance, leveraging private sector investments aligned with sustainable development goals. Prioritizing Vulnerable Populations: Direct targeted development assistance, including grants and social protection measures, to vulnerable groups most affected by economic disparities and climate change impacts. Promoting Technology Transfer and Capacity Building: Facilitate technology transfer initiatives and enhance local capacities in developing countries to foster sustainable industrialization and innovation. Supporting South-South Cooperation: Empower developing countries as donors through South-South Cooperation, enabling them to share knowledge, resources, and experiences in sustainable development practices.

12) Questions to be Addressed

-How can ECOSOC effectively promote inclusive sustainable development despite its non-binding nature?

- What policy tools can be used to reduce socio-economic inequalities while maintaining sustainable economic growth?
- How can digital transformation be utilized to reduce inequalities rather than deepen them?
- How should climate action policies be designed to avoid disproportionately affecting vulnerable communities?
- What role should international financial institutions play in financing inclusive sustainable development?
- How can developing countries be supported without creating long-term dependency on international aid?
- How can ECOSOC strengthen cooperation between UN agencies, national governments, and non-state actors?
- How can the international community ethically balance the right of developing countries to pursue economic growth with the global responsibility to ensure environmental sustainability, social equity, and intergenerational justice?

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